

Course unit title	Accounting Theory
Course unit code	AKK401
Type of course unit (compulsory, optional)	Compulsory
Level of course unit (according to EQF: first cycle Bachelor, second cycle Master)	Third Cycle Bachelor
Year of study when the course unit is delivered (if applicable)	2021–2022
Semester/trimester when the course unit is delivered	6 th semester
Number of ECTS credits allocated	4.8 credits
Name of lecturer(s)	1. Dr. Zaenal Fanani, S.E., MSA., Ak., CA
Learning outcomes of the course unit	<ol style="list-style-type: none"> 1. Graduates are able to understand and apply basic concepts/principles of accounting and theories, including financial accounting, managerial accounting, auditing, information system, and taxation. 2. Graduates are able to implement relevant knowledge and understanding about managing organisation. 3. Graduates are able to demonstrate effective communication skills in the process of accounting in terms of presentation of empirical and theoretical arguments.
Mode of delivery (face-to- face, distance learning)	Face-To-Face
Prerequisites and co-requisites (if applicable)	Intermediate Accounting I
Course content	<ol style="list-style-type: none"> 1. The theory and logical the reasoning, history of development, and the history of institutional 2. The definition of accounting, explain the agencies of authority, the accounting theory, the objectives of accounting, and efficient market hypothesis. 3. The postulate of accounting, the concept of accounting, and the standard of accounting. 4. The purpose of financial reporting and the qualitative characteristics of financial information. 5. The elements of financial report. 6. The scale, type and accuracy of measurement and the measurement in accounting. 7. Conventional Accounting (Basic concept, the arguments and critics). 8. The rationalization and capital maintenance and current cost in practice. 9. Exit Price Accounting. 10. Income and revenue (characteristics, establishment, and recognition) 11. Cost and expense (characteristics, measurement, and matching process) 12. Profit (characteristics, the profit approach, and the elements of profit)

Recommended or required reading and other learning resources/tools	<ol style="list-style-type: none"> 1. Paton, W.A dan Littleton, A.C., 1970. An Introduction to Corporate Accounting Standards, AAA (PL) 2. Kam, Vernon, 1990. Accounting Theory, 2nd Ed, John Wiley & Sons (VK) 3. Ikatan Akuntan Indonesia, 2012. Standar Akuntansi Keuangan (SAK). 4. FASB, Statement of Financial Accounting Concept No.1 sd 8 (SFAC)
Planned learning activities and teaching methods	<ol style="list-style-type: none"> 1. Lectures 2. Individual assignments 3. Presentation
Language of instruction	Bilingual, Bahasa Indonesia and English
Assessment methods	Assignment, Presentation, Examination